

**Label**  
(See instructions.)

**Use the IRS label.**  
Otherwise, please print or type.

**Presidential Election Campaign**

For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074
Your first name MI Last name	Your social security number	
THOMAS C. LEPPERT		
If a joint return, spouse's first name MI Last name	Spouse's social security number	
LAURA LEPPERT		
Home address (number and street). If you have a P.O. box, see instructions. Apartment no.	You <b>must</b> enter your social security number(s) above.	
	▲ ▲	
City, town or post office. If you have a foreign address, see instructions. State ZIP code	Checking a box below will not change your tax or refund.	
DALLAS, TX 75220		
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions) . . . . .		<input type="checkbox"/> You <input type="checkbox"/> Spouse

**Filing Status**

Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

**Exemptions**

If more than four dependents, see instructions and check here ☐

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, <b>do not</b> check box 6a. . . . .				Boxes checked on 6a and 6b . . . . .	2
b <input checked="" type="checkbox"/> Spouse . . . . .				No. of children on 6c who:	
c Dependents:				• lived with you . . . . .	3
(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	• did not live with you due to divorce or separation (see instrs) . . . . .	
CHRISTIAN LEPPERT		SON	<input type="checkbox"/>	Dependents on 6c not entered above . . . . .	
CATHERINE LEPPERT		DAUGHTER	<input type="checkbox"/>	Add numbers on lines above . . . . .	5
RYAN LEPPERT		SON	<input type="checkbox"/>		
d Total number of exemptions claimed. . . . .					5

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	1,174,432.
8a Taxable interest. Attach Schedule B if required . . . . .	8a	22,357.
b Tax-exempt interest. <b>Do not</b> include on line 8a. STMT. 3 . . . . .	8b	11,485.
9a Ordinary dividends. Attach Schedule B if required . . . . .	9a	18,430.
b Qualified dividends (see instrs) . . . . . ST. 4 . . . . .	9b	11,194.
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) . . . . .	10	
11 Alimony received . . . . .	11	
12 Business income or (loss). Attach Schedule C or C-EZ . . . . .	12	63,752.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here . . . . .	13	10,750.
14 Other gains or (losses). Attach Form 4797. . . . .	14	-2,243.
15a IRA distributions. . . . . 15a	b Taxable amount (see instrs) . . . . .	15b
16a Pensions and annuities . . . . . 16a 2,264,923.	b Taxable amount (see instrs) . . . . .	16b 0.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. . . . .	17	-5,553.
18 Farm income or (loss). Attach Schedule F. . . . .	18	
19 Unemployment compensation in excess of \$2,400 per recipient (see instructions) . . . . .	19	
20a Social security benefits . . . . . 20a	b Taxable amount (see instrs) . . . . .	20b
21 Other income <u>SEE STATEMENT 5</u> . . . . .	21	1,383.
22 Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> . . . . .	22	1,283,308.

**Adjusted Gross Income**

23 Educator expenses (see instructions) . . . . .	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. . . . .	24	
25 Health savings account deduction. Attach Form 8889. . . . .	25	
26 Moving expenses. Attach Form 3903. . . . .	26	
27 One-half of self-employment tax. Attach Schedule SE. . . . .	27	854.
28 Self-employed SEP, SIMPLE, and qualified plans. . . . .	28	12,580.
29 Self-employed health insurance deduction (see instructions) . . . . .	29	
30 Penalty on early withdrawal of savings. . . . .	30	
31a Alimony paid b Recipient's SSN. . . . .	31a	
32 IRA deduction (see instructions) . . . . .	32	
33 Student loan interest deduction (see instructions) . . . . .	33	
34 Tuition and fees deduction. Attach Form 8917. . . . .	34	
35 Domestic production activities deduction. Attach Form 8903. . . . .	35	
36 Add lines 23 - 31a and 32 - 35. . . . .	36	13,434.
37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> . . . . .	37	1,269,874.

**Tax and Credits****Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

<b>38</b>	Amount from line 37 (adjusted gross income).....	<b>38</b>	1,269,874.
<b>39a</b>	Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		
	<input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. <b>39b</b> <input type="checkbox"/>		
<b>40a</b>	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	<b>40a</b>	345,022.
<b>41</b>	Subtract line 40a from line 38.....	<b>41</b>	924,852.
<b>42</b>	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions.....	<b>42</b>	12,165.
<b>43</b>	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	<b>43</b>	912,687.
<b>44</b>	Tax (see instrs). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972.....	<b>44</b>	285,953.
<b>45</b>	Alternative minimum tax (see instructions). Attach Form 6251.....	<b>45</b>	22,368.
<b>46</b>	Add lines 44 and 45.....	<b>46</b>	308,321.
<b>47</b>	Foreign tax credit. Attach Form 1116 if required.....	<b>47</b>	656.
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441.....	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 29.....	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880.....	<b>50</b>	
<b>51</b>	Child tax credit (see instructions).....	<b>51</b>	
<b>52</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 8396 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 5695.....	<b>52</b>	
<b>53</b>	Other crs from Form: <b>a</b> <input checked="" type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> ..... <b>53</b>	<b>53</b>	0.
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b> .....	<b>54</b>	656.
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-.....	<b>55</b>	307,665.
<b>56</b>	Self-employment tax. Attach Schedule SE.....	<b>56</b>	1,707.
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919.....	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	<b>58</b>	
<b>59</b>	Additional taxes: <b>a</b> <input type="checkbox"/> AEIC payments <b>b</b> <input checked="" type="checkbox"/> Household employment taxes. Attach Schedule H.....	<b>59</b>	1,204.
<b>60</b>	Add lines 55-59. This is your <b>total tax</b> .....	<b>60</b>	310,576.

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099.....	<b>61</b>	384,928.
<b>62</b>	2009 estimated tax payments and amount applied from 2008 return.....	<b>62</b>	138,182.
<b>63</b>	Making work pay and government retiree credit. Attach Schedule M.....	<b>63</b>	
<b>64a</b>	Earned income credit (EIC).....	<b>64a</b>	
	<b>b</b> Nontaxable combat pay election..... <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Form 8812.....	<b>65</b>	
<b>66</b>	Refundable education credit from Form 8863, line 16.....	<b>66</b>	
<b>67</b>	First-time homebuyer credit. Attach Form 5405.....	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file (see instructions).....	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld (see instructions).....	<b>69</b>	
<b>70</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 4136 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885.....	<b>70</b>	
<b>71</b>	Add lns 61-63, 64a, & 65-70. These are your <b>total pmts</b> .....	<b>71</b>	523,110.

**Refund**

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

<b>72</b>	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you <b>overpaid</b> .....	<b>72</b>	212,534.
<b>73a</b>	Amount of line 72 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> <b>73a</b>		212,534.
	<b>b</b> Routing number..... <b>321081669</b> <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number..... <b>92200029063</b>		
<b>74</b>	Amount of line 72 you want <b>applied to your 2010 estimated tax</b> .....	<b>74</b>	

**Amount You Owe**

<b>75</b>	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions.....	<b>75</b>	
<b>76</b>	Estimated tax penalty (see instructions).....	<b>76</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes**. Complete the following. ☐ **No**

Designee's name **ROBERT C. SHIER, JR.** Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		EXECUTIVE	
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	
		HOMEMAKER	

**Paid Preparer's Use Only**

Preparer's signature <b>ROBERT C. SHIER, JR.</b>	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) <b>MULLINTBG ADVISORS</b>	EIN <b>[REDACTED]</b>		
Address, and ZIP code <b>610 NEWPORT CENTER DR STE 950 NEWPORT BEACH, CA 92660-6459</b>	Phone no. <b>(949) 760-6215</b>		

Form **2210**Department of the Treasury  
Internal Revenue Service**Underpayment of  
Estimated Tax by Individuals, Estates, and Trusts**▶ See separate instructions.  
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

**2009**Attachment  
Sequence No. **06**

Name(s) shown on tax return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	<b>Do not file Form 2210.</b> You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. <b>Do not file Form 2210</b> (but if box <b>E</b> in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You <b>must</b> file Form 2210. Does box <b>B, C,</b> or <b>D</b> apply?
No		
	No	
	Yes	You must figure your penalty.
<b>Do not file Form 2210.</b> You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but <b>do not file Form 2210.</b>		You are <b>not</b> required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but <b>file only page 1 of Form 2210.</b>

**Part I Required Annual Payment** (see instructions)

1	Enter your 2009 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040).....	1	307,665.
2	Other taxes, including self-employment tax (see instructions).....	2	2,911.
3	Refundable credits. Enter the total of your making work pay and government retiree credits, earned income credit, additional child tax credit, refundable education credit, first-time homebuyer credit, credit for federal tax paid on fuels, refundable credit for prior year minimum tax, and health coverage tax credit .....	3	0.
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b> .....	4	310,576.
5	Multiply line 4 by 90% (.90).....	5	279,518.
6	Withholding taxes. <b>Do not</b> include estimated tax payments. (see instructions).....	6	384,928.
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you do not owe a penalty.; <b>Do not file Form 2210</b> .....	7	-74,352.
8	Maximum required annual payment based on prior year's tax (see instructions).....	8	
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8. ....	9	

Next: Is line 9 more than line 6?

- ☒ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☐ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
  - If box **A, E,** or **F** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

**Part II Reasons for Filing.** Check applicable boxes. If none apply, **do not file Form 2210.**

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).
- F** ☐ You are certifying that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than \$500,000 (less than \$250,000 if your 2009 filing status is married filing separately).

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **2210** (2009)

**Part IV Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A – Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/09	(b) 6/15/09	(c) 9/15/09	(d) 1/15/10
<b>18</b>	<b>Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column.				
<b>19</b>	<b>Estimated tax paid and tax withheld</b> (see instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. <b>Do not file Form 2210 unless you checked a box in Part II.</b>				
	<b>Complete lines 20 through 26 of one column before going to line 20 of the next column.</b>				
<b>20</b>	Enter the amount, if any, from line 26 in the previous column.				
<b>21</b>	Add lines 19 and 20.				
<b>22</b>	Add the amounts on lines 24 & 25 in previous column.				
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19.	0.	0.	0.	0.
<b>24</b>	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-.		0.	0.	
<b>25</b>	<b>Underpayment.</b> If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26.				
<b>26</b>	<b>Overpayment.</b> If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column.				

**Section B – Figure the Penalty** (Complete line 29 of one column before going to the next column.)

**Note:** Only one underpayment rate applies for all underpayments of required installments. To reduce the number of computations, we have removed lines 27 and 28.

RATE PERIOD		April 16, 2009 – April 15, 2010			
		4/15/09	6/15/09	9/15/09	1/15/10
<b>29</b>	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 4/15/10, whichever is earlier.	Days:	Days:	Days:	Days:
<b>30</b>	Underpayment on line 25 x $\frac{\text{Number of days on line 29}}{365}$ x .04	\$	\$	\$	\$
<b>31</b>	<b>Penalty.</b> Add the amounts in each column of line 30. Enter the total here and on Form 1040, line 76; Form 1040A, line 49; Form 1040NR, line 71; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II.</b>	\$			

Form 2210 (2009)

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **07**

► **Attach to Form 1040.**

► **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

THOMAS C. AND LAURA LEPPERT

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions) .....	1	
2	Enter amount from Form 1040, line 38. .... <u>2</u>		
3	Multiply line 2 by 7.5% (.075) .....	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4	0.
<b>Taxes You Paid</b>	<b>5</b> State and local ( <b>check only one box</b> ):		
	a <input type="checkbox"/> Income taxes, or		
	b <input checked="" type="checkbox"/> General sales taxes .....	5	22,491.
	6 Real estate taxes (see instructions) .....	6	145,038.
	7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b. ....	7	
(See instructions.)	8 Other taxes. List type and amount ► .....	8	
	9 Add lines 5 through 8 .....	9	167,529.
<b>Interest You Paid</b>	<b>10</b> Home mtg interest and points reported to you on Form 1098. .... <u>SEE ST. 6</u>	10	23,031.
	<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ► .....		
	.....	11	
	.....	12	
<b>Note.</b> Personal interest is not deductible.	<b>13</b> Qualified mortgage insurance premiums (see instructions) .....	13	
	<b>14</b> Investment interest. Attach Form 4952 if required. (See instrs.) .....	14	
	<b>15</b> Add lines 10 through 14 .....	15	23,031.
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instrs. .... <u>SEE STATEMENT 7</u>	16	117,514.
If you made a gift and got a benefit for it, see instructions.	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	17	
	<b>18</b> Carryover from prior year .....	18	
	<b>19</b> Add lines 16 through 18 .....	19	117,514.
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) .....	20	0.
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► .....	21	
	.....	22	
(See instructions.)	<b>23</b> Other expenses — investment, safe deposit box, etc. List type and amount ► .....	23	66,897.
	<u>SEE STATEMENT 8</u> .....	24	66,897.
	<b>25</b> Enter amount from Form 1040, line 38. .... <u>25</u> <u>1,269,874.</u>	25	
	<b>26</b> Multiply line 25 by 2% (.02) .....	26	25,397.
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....	27	41,500.
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other — from list in the instructions. List type and amount ► .....	28	6,479.
	<u>INVESTMENT EXP. FROM K-1</u> .....		
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input checked="" type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See instructions for the amount to enter. <b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>	29	345,022.



**SCHEDULE C-EZ**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

THOMAS C. LEPPERT

**Net Profit From Business**  
**(Sole Proprietorship)**

- Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I** General Information

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service  
BOARD OF DIRECTORS

**B** Enter business code

► 541990

**C** Business name. If no separate business name, leave blank.

**D** Enter your EIN (see instructions)

**E** Business address (including suite or room number). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**Part II** Figure Your Net Profit

<b>1</b> <b>Gross receipts. Caution.</b> See the instructions for Schedule C, line 1, and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax	<input type="checkbox"/>	<b>1</b>	63,833.
<b>2</b> <b>Total expenses</b> (see instructions). If more than \$5,000, you <b>must</b> use Schedule C		<b>2</b>	81.
<b>3</b> <b>Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> . (If you checked the box on line 1, <b>do not</b> report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on <b>Form 1041, line 3</b>		<b>3</b>	63,752.

**Part III** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ► \_\_\_\_\_ .

**5** Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**6** Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

**7** Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

**8a** Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

**b** If 'Yes,' is the evidence written? ☐ **Yes** ☐ **No**

**BAA** For Paperwork Reduction Act Notice, see instructions.

Schedule **C-EZ** (Form 1040) 2009

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**  
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **12**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Your social security number

**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2...	2				
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d).....	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....	4				-18.
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....	5				2,712.
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....	6				
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f).....	7				2,694.

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 WASHINGTON MUTUAL	1/20/07	1/05/09	0.	37.	-37.
9 Enter your long-term totals, if any, from Schedule D-1, line 9...	9				
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d).....	10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....	11				-27.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....	12				8,060.
13 Capital gain distributions. See instrs. ....	13				60.
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....	14				
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on page 2.....	15				8,056.

**BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.**

Schedule **D** (Form 1040) 2009



**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result. ....	<b>16</b>	10,750.
If line 16 is: <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains?		
<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. ....	<b>18</b>	0.
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. ....	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).		
<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**ALTERNATIVE MINIMUM TAX**  
**Capital Gains and Losses****► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).**  
**► Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

**2009**Attachment  
Sequence No. **12**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Your social security number

**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2...	2				
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d).....	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....	4				-18.
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....	5				2,712.
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....	6				
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f).....	7				2,694.

**Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year**

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 WASHINGTON MUTUAL	1/20/07	1/05/09	0.	37.	-37.
9 Enter your long-term totals, if any, from Schedule D-1, line 9...	9				
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d).....	10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.....	11				-27.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1....	12				8,060.
13 Capital gain distributions. See instrs. ....	13				60.
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....	14				
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on page 2.....	15				8,056.

**BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.**Schedule **D** (Form 1040) 2009

**Part III Summary****ALTERNATIVE MINIMUM TAX**

<b>16</b> Combine lines 7 and 15 and enter the result. ....	<b>16</b>	10,750.
If line 16 is: <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains?		
<input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.		
<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. ....	<b>18</b>	0.
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. ....	<b>19</b>	
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?		
<input checked="" type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.		
<input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:		
<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).		
<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc)  
▶ Attach to Form 1040, 1040NR, or Form 1041.  
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **13**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties**

Note. If you are in the business of renting personal property, use  
Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
A	ALETHEIA KAA-400513				X
B	DLJ PRIVATE EQUITY PARTNERS FUND II, LP				
C	RPM METROPOLITAN FUND, LP				

Income:		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
3	Rents received	3			3	
4	Royalties received	4	12.	741.	4	753.
<b>Expenses:</b>						
5	Advertising	5				
6	Auto and travel (see instructions)	6				
7	Cleaning and maintenance	7				
8	Commissions	8				
9	Insurance	9				
10	Legal and other professional fees	10				
11	Management fees	11				
12	Mortgage interest paid to banks, etc (see instructions)	12			12	
13	Other interest	13				
14	Repairs	14				
15	Supplies	15				
16	Taxes	16				
17	Utilities	17				
18	Other (list) ▶ FROM SCHEDULE K-1	18		78.		
19	Add lines 5 through 18	19		78.	19	78.
20	Depreciation expense or depletion (see instructions)	20			20	
21	Total expenses. Add lines 19 and 20	21		78.		
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	0.	12.	663.	
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23				
24	Income. Add positive amounts shown on line 22. Do not include any losses	24				675.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25				
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				675.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

THOMAS C. AND LAURA LEPPERT

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations****Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
- If you answered 'Yes,' see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SEE STATEMENT 9		<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
<b>29a</b> Totals.....		5,126.		1,357.
<b>b</b> Totals.....	2,883.	9,828.		
<b>30</b> Add columns (g) and (j) of line 29a.....			<b>30</b>	6,483.
<b>31</b> Add columns (f), (h), and (i) of line 29b.....			<b>31</b>	-12,711.
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.....			<b>32</b>	-6,228.

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
<b>34a</b> Totals.....		
<b>b</b> Totals.....		
<b>35</b> Add columns (d) and (f) of line 34a.....		<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b.....		<b>36</b>
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below.....		<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.....				<b>39</b>	

**Part V Summary**

<b>40</b> Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....	<b>40</b>	
<b>41</b> <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18.....	<b>41</b>	-5,553.
<b>42</b> <b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions).....	<b>42</b>	
<b>43</b> <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	<b>43</b>	

Name of person with self-employment income (as shown on Form 1040)

THOMAS C. LEPPERT

Social security number of person  
with self-employment income ▶**Section B – Long Schedule SE****Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See instructions.

<p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. <input type="checkbox"/></p>	
<b>1a</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions).	<b>1a</b>
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y.	<b>1b</b>
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions).	<b>2</b> 63,752.
<b>3</b> Combine lines 1a, 1b and 2.	<b>3</b> 63,752.
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	<b>4a</b> 58,875.
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	<b>4b</b>
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue.	<b>4c</b> 58,875.
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See the instructions for definition of church employee income.	<b>5a</b>
<b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	<b>5b</b> 0.
<b>6</b> <b>Net earnings from self-employment.</b> Add lines 4c and 5b.	<b>6</b> 58,875.
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009.	<b>7</b> 106,800.
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11.	<b>8a</b> 106,800.
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10).	<b>8b</b>
<b>c</b> Wages subject to social security tax (from Form 8919, line 10).	<b>8c</b>
<b>d</b> Add lines 8a, 8b, and 8c.	<b>8d</b>
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.	<b>9</b>
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124).	<b>10</b>
<b>11</b> Multiply line 6 by 2.9% (.029).	<b>11</b> 1,707.
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56</b> .	<b>12</b> 1,707.
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> .	<b>13</b> 854.

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>(1)</sup> was not more than \$6,540 **or** **(b)** your net farm profits<sup>(2)</sup> were less than \$4,721.

<b>14</b> Maximum income for optional methods.	<b>14</b> 4,360.
<b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>(1)</sup> (not less than zero) <b>or</b> \$4,360. Also, include this amount on line 4b above.	<b>15</b>

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>(3)</sup> were less than \$4,721 and also less than 72.189% of your gross nonfarm income<sup>(4)</sup> **and** **(b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

<b>16</b> Subtract line 15 from line 14.	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>(4)</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above.	<b>17</b>

- (1) From Schedule F, line 11, and Schedule K-1 (Form 1065), box 14, code B.  
 (2) From Schedule F, line 36, and Schedule K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

- (3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

- (4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

Form 1116

Department of the Treasury  
Internal Revenue Service (99)

## Foreign Tax Credit

(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19

Name

THOMAS C. AND LAURA LEPPERT

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
b ☐ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 10				
	38,009.			1a 38,009.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement) SEE ST. 11	10,587.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	162,339.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	162,339.			
d Gross foreign source income (see instructions)	38,009.			
e Gross income from all sources (see instructions)	1,296,178.			
f Divide line 3d by line 3e (see instructions)	0.029324			
g Multiply line 3c by line 3f	4,760.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions)	654.			
b Other interest expense	1,506.			
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	17,507.			6 17,507.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2				7 20,502.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
A		12/31/2009								383.	383.
B											
C											

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ 8 383.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	383.	
10	Carryback or carryover (attach detailed computation).	10		
11	Add lines 9 and 10.	11	383.	
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		383.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	20,502.	
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	20,502.	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	17	913,853.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.0224
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19		285,953.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit).	20		6,405.
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		383.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

22	Credit for taxes on passive category income.	22	383.	
23	Credit for taxes on general category income.	23	273.	
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		656.
27	Enter the <b>smaller</b> of line 19 or line 26.	27		656.
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		656.

Form 1116 (2009)



Form 1116

Department of the Treasury  
Internal Revenue Service (99)

## Foreign Tax Credit

(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19

Name

THOMAS C. AND LAURA LEPPERT

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
 b ☒ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 12				
	3,776.			1a 3,776.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement) SEE ST. 13	2,263.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	162,339.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	162,339.			
d Gross foreign source income (see instructions)	3,776.			
e Gross income from all sources (see instructions)	1,296,178.			
f Divide line 3d by line 3e (see instructions)	0.002913			
g Multiply line 3c by line 3f	473.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions)	65.			
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	2,801.			6 2,801.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2				7 975.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued										
		In foreign currency				In U.S. dollars						
		Taxes withheld at source on:				(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest		(o) Dividends	(p) Rents & royalties	(q) Interest			
A		12/31/2009									37.	37.
B												
C												

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ 8 37.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	37.	
10	Carryback or carryover (attach detailed computation). SEE STMT. 14	10	236.	
11	Add lines 9 and 10.	11	273.	
12	Reduction in foreign taxes (see instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions).	13		273.
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	14	975.	
15	Adjustments to line 14 (see instructions).	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	975.	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption.	17	913,853.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter '1'.	18		0.0011
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37.	19		285,953.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit).	20		315.
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions).	21		273.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

22	Credit for taxes on passive category income.	22		
23	Credit for taxes on general category income.	23		
24	Credit for taxes on certain income re-sourced by treaty.	24		
25	Credit for taxes on lump-sum distributions.	25		
26	Add lines 22 through 25.	26		
27	Enter the <b>smaller</b> of line 19 or line 26.	27		
28	Reduction of credit for international boycott operations. See instructions for line 12.	28		
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a.	29		

Form **1116**

## ALTERNATIVE MINIMUM TAX

**Foreign Tax Credit**

(Individual, Estate, or Trust)

- Attach to Form 1040, 1040NR, 1041, or 990-T.  
► See separate instructions.

OMB No. 1545-0121

**2009**Attachment  
Sequence No. **19**Department of the Treasury  
Internal Revenue Service (99)

Name

THOMAS C. AND LAURA LEPPERT

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
b ☐ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ► UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession. . . . .	VARIOUS			
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 15				
	38,009.			<b>1a</b> 38,009.
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). . . . .				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . . SEE ST. 16	10,587.			
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .	38,009.			
<b>e</b> Gross income from all sources (see instructions) . . . . .	1,296,178.			
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .	0.029324			
<b>g</b> Multiply line 3c by line 3f. . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use worksheet in the instructions) . . . . .	675.			
<b>b</b> Other interest expense. . . . .	1,506.			
<b>5</b> Losses from foreign sources. . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .	12,768.			<b>6</b> 12,768.
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . .				<b>7</b> 25,241.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest			(o) Dividends			(p) Rents & royalties
A		12/31/2009									383.
B											
C											

**8** Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . **8** 383.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**ALTERNATIVE MINIMUM TAX**

Form **1116** (2009) **THOMAS C. AND LAURA LEPPERT**

Page **2**

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I. ....	<b>9</b>	383.	
<b>10</b> Carryback or carryover (attach detailed computation) .....	<b>10</b>		
<b>11</b> Add lines 9 and 10. ....	<b>11</b>	383.	
<b>12</b> Reduction in foreign taxes (see instructions). ....	<b>12</b>		
<b>13</b> Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions) ...	<b>13</b>		383.
<b>14</b> Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) .....	<b>14</b>	25,241.	
<b>15</b> Adjustments to line 14 (see instructions) .....	<b>15</b>		
<b>16</b> Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) .....	<b>16</b>	25,241.	
<b>17</b> <b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>17</b>	1,113,274.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>18</b> Divide line 16 by line 17. If line 16 is more than line 17, enter '1' .....	<b>18</b>		0.0227
<b>19</b> <b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. ....	<b>19</b>		308,217.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.			
<b>20</b> Multiply line 19 by line 18 (maximum amount of credit) .....	<b>20</b>		6,997.
<b>21</b> Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions) .....	<b>21</b>		383.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

<b>22</b> Credit for taxes on passive category income. ....	<b>22</b>	383.	
<b>23</b> Credit for taxes on general category income. ....	<b>23</b>	169.	
<b>24</b> Credit for taxes on certain income re-sourced by treaty. ....	<b>24</b>		
<b>25</b> Credit for taxes on lump-sum distributions. ....	<b>25</b>		
<b>26</b> Add lines 22 through 25. ....	<b>26</b>		552.
<b>27</b> Enter the <b>smaller</b> of line 19 or line 26. ....	<b>27</b>		552.
<b>28</b> Reduction of credit for international boycott operations. See instructions for line 12. ....	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a. ....	<b>29</b>		552.

Form **1116** (2009)

Form 1116

## ALTERNATIVE MINIMUM TAX

## Foreign Tax Credit

(Individual, Estate, or Trust)

- Attach to Form 1040, 1040NR, 1041, or 990-T.  
► See separate instructions.

OMB No. 1545-0121

2009

Attachment  
Sequence No. 19Department of the Treasury  
Internal Revenue Service (99)

Name

THOMAS C. AND LAURA LEPPERT

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income      c ☐ Section 901(j) income      e ☐ Lump-sum distributions  
b ☒ General category income      d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ► UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. . . . .	VARIOUS			
1a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 17				
	3,776.			1a 3,776.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). . . . .				
<b>Deductions and losses (Caution: See instructions):</b>				
2 Expenses definitely related to the income on line 1a (attach statement) . . . . . SEE ST. 18	2,263.			
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions) . . . . .				
b Other deductions (attach statement) . . . . .				
c Add lines 3a and 3b . . . . .				
d Gross foreign source income (see instructions) . . . . .	3,776.			
e Gross income from all sources (see instructions) . . . . .	1,296,178.			
f Divide line 3d by line 3e (see instructions) . . . . .	0.002913			
g Multiply line 3c by line 3f. . . . .				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet in the instructions) . . . . .	67.			
b Other interest expense. . . . .				
5 Losses from foreign sources. . . . .				
6 Add lines 2, 3g, 4a, 4b, and 5 . . . . .	2,330.			6 2,330.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . .				7 1,446.

**Part II Foreign Taxes Paid or Accrued** (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add columns (o) through (r))
A		12/31/2009								37.	37.
B											
C											

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . 8 37.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 1116 (2009)

**ALTERNATIVE MINIMUM TAX**

Form **1116** (2009) **THOMAS C. AND LAURA LEPPERT**

Page **2**

**Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I. ....	<b>9</b>	37.	
<b>10</b> Carryback or carryover (attach detailed computation). .... SEE STMT. 19	<b>10</b>	132.	
<b>11</b> Add lines 9 and 10. ....	<b>11</b>	169.	
<b>12</b> Reduction in foreign taxes (see instructions). ....	<b>12</b>		
<b>13</b> Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions). ...	<b>13</b>		169.
<b>14</b> Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) ....	<b>14</b>	1,446.	
<b>15</b> Adjustments to line 14 (see instructions) ....	<b>15</b>		
<b>16</b> Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) ....	<b>16</b>	1,446.	
<b>17</b> <b>Individuals:</b> Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption. ....	<b>17</b>	1,113,274.	
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>18</b> Divide line 16 by line 17. If line 16 is more than line 17, enter '1' ....	<b>18</b>		0.0013
<b>19</b> <b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37. ....	<b>19</b>		308,217.
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.			
<b>20</b> Multiply line 19 by line 18 (maximum amount of credit). ....	<b>20</b>		401.
<b>21</b> Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions). .... ▶	<b>21</b>		169.

**Part IV Summary of Credits From Separate Parts III** (see instructions)

<b>22</b> Credit for taxes on passive category income. ....	<b>22</b>		
<b>23</b> Credit for taxes on general category income. ....	<b>23</b>		
<b>24</b> Credit for taxes on certain income re-sourced by treaty. ....	<b>24</b>		
<b>25</b> Credit for taxes on lump-sum distributions. ....	<b>25</b>		
<b>26</b> Add lines 22 through 25. ....	<b>26</b>		
<b>27</b> Enter the <b>smaller</b> of line 19 or line 26. ....	<b>27</b>		
<b>28</b> Reduction of credit for international boycott operations. See instructions for line 12. ....	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a. .... ▶	<b>29</b>		

Form **1116** (2009)

**General Business Credit**

▶ See separate instructions.

▶ Attach to your tax return.

**2009**Attachment  
Sequence No. **22**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I** **Current Year Credit****Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

<b>1 a</b> Investment credit (Form 3468, Part II only) (attach Form 3468) .....	<b>1 a</b>	
<b>b</b> Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts) .....	<b>1 b</b>	
<b>c</b> Credit for increasing research activities (Form 6765). (Individuals: see instructions).....SEC. 41 (G) .....	<b>1 c</b>	
<b>d</b> Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____) .....	<b>1 d</b>	
<b>e</b> Disabled access credit (Form 8826) (do not enter more than \$5,000) .....	<b>1 e</b>	
<b>f</b> Renewable electricity production credit (Form 8835;) .....	<b>1 f</b>	
<b>g</b> Indian employment credit (Form 8845) .....	<b>1 g</b>	
<b>h</b> Orphan drug credit (Form 8820) .....	<b>1 h</b>	
<b>i</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____) .....	<b>1 i</b>	
<b>j</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500) .....	<b>1 j</b>	
<b>k</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____) .....	<b>1 k</b>	
<b>l</b> Biodiesel and renewable diesel fuels credit (attach Form 8864) .....	<b>1 l</b>	
<b>m</b> Low sulfur diesel fuel production credit (Form 8896) .....	<b>1 m</b>	
<b>n</b> Distilled spirits credit (Form 8906) .....	<b>1 n</b>	
<b>o</b> Nonconventional source fuel credit (Form 8907) .....	<b>1 o</b>	2.
<b>p</b> Energy efficient home credit (Form 8908) .....	<b>1 p</b>	
<b>q</b> Energy efficient appliance credit (Form 8909) .....	<b>1 q</b>	
<b>r</b> Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____) .....	<b>1 r</b>	
<b>s</b> Alternative fuel vehicle refueling property credit (Form 8911) .....	<b>1 s</b>	
<b>t</b> Credits for affected Midwestern disaster area employers (Form 5884-A) .....	<b>1 t</b>	
<b>u</b> Mine rescue team training credit (Form 8923) .....	<b>1 u</b>	
<b>v</b> Agricultural chemicals security credit (Form 8931) .....	<b>1 v</b>	
<b>w</b> Credit for employer differential wage payments (Form 8932) .....	<b>1 w</b>	
<b>x</b> Carbon dioxide sequestration credit (Form 8933) .....	<b>1 x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle credit (Form 8936) .....	<b>1 y</b>	
<b>z</b> Qualified plug-in electric vehicle credit (Form 8834, Part I only) .....	<b>1 z</b>	
<b>aa</b> Credit for contributions to selected community development corporations (only from partnerships and S corporations) .....	<b>1 aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) .....	<b>1 bb</b>	
<b>2</b> Add lines 1a through 1bb .....	<b>2</b>	2.
<b>3</b> Passive activity credits included on line 2 (see instructions) .....	<b>3</b>	2.
<b>4</b> Subtract line 3 from line 2 .....	<b>4</b>	0.
<b>5</b> Passive activity credits allowed for 2009 (see instructions) .....	<b>5</b>	0.
<b>6</b> Carryforward of general business credit to 2009. See instructions for the schedule to attach .....	<b>6</b>	
<b>7</b> Carryback of general business credit from 2010 (see instructions) .....	<b>7</b>	
<b>8</b> <b>Current year credit.</b> Add lines 4 through 7 .....	<b>8</b>	0.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **3800** (2009)

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41.....	}	<b>9</b> 285,953.
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.....		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.....		
<b>10</b>	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 36.....	}	<b>10</b> 22,368.
	• Corporations. Enter the amount from Form 4626, line 14.....		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56.....		
<b>11</b>	Add lines 9 and 10.....	<b>11</b>	308,321.
<b>12a</b>	Foreign tax credit.....	<b>12a</b>	656.
<b>b</b>	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24.....	<b>12b</b>	
<b>c</b>	Add lines 12a and 12b.....	<b>12c</b>	656.
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a.	<b>13</b>	307,665.
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-.....	<b>14</b>	285,297.
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions).....	<b>15</b>	65,074.
<b>16</b>	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 34.....	}	<b>16</b> 0.
	• Corporations. Enter the amount from Form 4626, line 12.....		
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.....		
<b>17</b>	Enter the greater of line 15 or line 16.....	<b>17</b>	65,074.
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-.....	<b>18a</b>	242,591.
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions).....	<b>18b</b>	0.
<b>c</b>	Add lines 18a and 18b.....	<b>18c</b>	242,591.
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c.....	<b>19a</b>	0.
	<b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.		
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c.....	<b>19b</b>	0.
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return).....	<b>19c</b>	

Form 3800 (2009)



**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75%.	<b>20</b>	
<b>21</b>	Enter the greater of line 15 or line 20.	<b>21</b>	
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-.	<b>22</b>	
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-.	<b>23</b>	
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12.	<b>24</b>	
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24.	<b>25</b>	
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-.	<b>26</b>	
<b>27</b>	Add lines 19b and 25.	<b>27</b>	
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-.	<b>28</b>	
<b>29 a</b>	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468).	<b>29 a</b>	
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12.	<b>29 b</b>	
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16.	<b>29 c</b>	
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20.	<b>29 d</b>	
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38.	<b>29 e</b>	
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12.	<b>29 f</b>	
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12.	<b>29 g</b>	
<b>30</b>	Add lines 29a through 29g.	<b>30</b>	
<b>31</b>	Enter the smaller of line 28 or line 30.	<b>31</b>	
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24 and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53 or Form 1040NR, line 49.</li> <li>• Corporations. Form 1120, Schedule J, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2c.</li> </ul>	<b>32</b>	0.

Form **4797**Department of the Treasury  
Internal Revenue Service (99)**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

**2009**Attachment  
Sequence No. **27**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

[REDACTED]

**1** Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) .....**1****Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year** (see instructions)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (month, day, year)	<b>(c)</b> Date sold (month, day, year)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)
	FROM K-1						-2,243.

**3** Gain, if any, from Form 4684, line 43 .....**3****4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....**4****5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....**5****6** Gain, if any, from line 32, from other than casualty or theft .....**6****7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows. ....**7**

-2,243.

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.**8** Nonrecaptured net section 1231 losses from prior years (see instructions) .....**8****9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) .....**9****Part II Ordinary Gains and Losses** (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


**11** Loss, if any, from line 7 .....**11**

-2,243.

**12** Gain, if any, from line 7 or amount from line 8, if applicable .....**12****13** Gain, if any, from line 31 .....**13****14** Net gain or (loss) from Form 4684, lines 35 and 42a .....**14****15** Ordinary gain from installment sales from Form 6252, line 25 or 36 .....**15****16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....**16****17** Combine lines 10 through 16 .....**17**

-2,243.

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:**a** If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions .....**18a****b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 .....**18b**

-2,243.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **4797** (2009)

ALTERNATIVE MINIMUM TAX

Form **4797**

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

**2009**

Attachment  
Sequence No. **27**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

[REDACTED]

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) .....

1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	FROM K-1						-2,527.

3 Gain, if any, from Form 4684, line 43 ..... **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 ..... **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 ..... **5**

6 Gain, if any, from line 32, from other than casualty or theft ..... **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows. .... **7** -2,527.

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) ..... **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) ..... **9**

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


11 Loss, if any, from line 7 ..... **11** -2,527.

12 Gain, if any, from line 7 or amount from line 8, if applicable ..... **12**

13 Gain, if any, from line 31 ..... **13**

14 Net gain or (loss) from Form 4684, lines 35 and 42a ..... **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 ..... **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 ..... **16**

17 Combine lines 10 through 16 ..... **17** -2,527.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions ..... **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 ..... **18b** -2,527.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

Form **4797** (2009)

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax — Individuals**▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2009**Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

THOMAS C. AND LAURA LEPPERT

Your social security number

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount).	1	924,852.
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4 <b>or</b> 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-.	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8.	3	167,529.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions.	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5	41,500.
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> in the Instructions for Schedule A (Form 1040).	6	-11,031.
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule.	7	
8	Tax refund from Form 1040, line 10 or line 21.	8	
9	Investment interest expense (difference between regular tax and AMT).	9	-2,718.
10	Depletion (difference between regular tax and AMT).	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	11	
12	Alternative tax net operating loss deduction.	12	
13	Interest from specified private activity bonds exempt from the regular tax.	13	3,283.
14	Qualified small business stock (7% of gain excluded under section 1202).	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income).	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A).	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6).	17	
18	Disposition of property (difference between AMT and regular tax gain or loss).	18	-284.
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	19	
20	Passive activities (difference between AMT and regular tax income or loss).	20	284.
21	Loss limitations (difference between AMT and regular tax income or loss).	21	
22	Circulation costs (difference between regular tax and AMT).	22	-1,196.
23	Long-term contracts (difference between AMT and regular tax income).	23	
24	Mining costs (difference between regular tax and AMT).	24	
25	Research and experimental costs (difference between regular tax and AMT).	25	-7.
26	Income from certain installment sales before January 1, 1987.	26	
27	Intangible drilling costs preference.	27	
28	Other adjustments, including income-based related adjustments.	28	
29	<b>Alternative minimum taxable income.</b> Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see instructions.)	29	1,122,212.

**Part II Alternative Minimum Tax**

30	Exemption. (If you were under age 24 at the end of 2009, see instructions.)			
	IF your filing status is . . .	AND line 29 is not over . . .	THEN enter on line 30 . . .	
	Single or head of household . . . . .	\$112,500 . . . . .	\$46,700	30
	Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	70,950	
	Married filing separately . . . . .	75,000 . . . . .	35,475	
	If line 29 is <b>over</b> the amount shown above for your filing status, see instructions.			
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II . . . . .		31	1,122,212.
32	<ul style="list-style-type: none"><li>• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li><li>• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.</li><li>• <b>All others:</b> If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li></ul>		32	308,217.
33	Alternative minimum tax foreign tax credit (see instructions) . . . . .		33	552.
34	Tentative minimum tax. Subtract line 33 from line 32 . . . . .		34	307,665.
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) . . . . .		35	285,297.
36	<b>AMT.</b> Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .		36	22,368.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

FDIA5312L 08/14/09

Form **6251** (2009)

**Part III Tax Computation Using Maximum Capital Gains Rates**

<b>37</b>	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions .....	<b>37</b>	1,122,212.
<b>38</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter. ....	<b>38</b>	19,250.
<b>39</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter. ....	<b>39</b>	0.
<b>40</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter. ....	<b>40</b>	19,250.
<b>41</b>	Enter the <b>smaller</b> of line 37 or line 40. ....	<b>41</b>	19,250.
<b>42</b>	Subtract line 41 from line 37. ....	<b>42</b>	1,102,962.
<b>43</b>	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. ....	<b>43</b>	305,329.
<b>44</b>	Enter: <ul style="list-style-type: none"> <li>• \$67,900 if married filing jointly or qualifying widow(er),</li> <li>• \$33,950 if single or married filing separately, or</li> <li>• \$45,500 if head of household.</li> </ul>	<b>44</b>	67,900.
<b>45</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-. ....	<b>45</b>	893,437.
<b>46</b>	Subtract line 45 from line 44. If zero or less, enter -0-. ....	<b>46</b>	0.
<b>47</b>	Enter the <b>smaller</b> of line 37 or line 38. ....	<b>47</b>	19,250.
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47. ....	<b>48</b>	
<b>49</b>	Subtract line 48 from line 47. ....	<b>49</b>	19,250.
<b>50</b>	Multiply line 49 by 15% (.15). .... <b>If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>	<b>50</b>	2,888.
<b>51</b>	Subtract line 47 from line 41. ....	<b>51</b>	
<b>52</b>	Multiply line 51 by 25% (.25). ....	<b>52</b>	
<b>53</b>	Add lines 43, 50, and 52. ....	<b>53</b>	308,217.
<b>54</b>	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. ....	<b>54</b>	310,719.
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions. ....	<b>55</b>	308,217.

Form 6251 (2009)

**SCHEDULE H**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name of employer

**Household Employment Taxes**  
(For Social Security, Medicare, Withheld Income, and  
Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**  
► **See separate instructions.**

OMB No. 1545-1971

**2009**

Attachment  
Sequence No. **44**

Social security number

Employer identification number

20-5741532

THOMAS C. AND LAURA LEPPERT

**A** Did you pay **any one** household employee cash wages of \$1,700 or more in 2009? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1.  
☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2009 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.  
☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Do not file this schedule.  
☐ **Yes.** Skip lines 1-9 and go to line 10 on page 2. (Calendar year taxpayers having no household employees in 2009 **do not** have to complete this form for 2009).

**Part I Social Security, Medicare, and Federal Income Taxes**

1	Total cash wages subject to social security taxes (see instructions) .....	1	7,500.	
2	Social security taxes. Multiply line 1 by 12.4% (.124) .....	2	930.	
3	Total cash wages subject to Medicare taxes (see instructions) .....	3	7,500.	
4	Medicare taxes. Multiply line 3 by 2.9% (.029) .....	4	218.	
5	Federal income tax withheld, if any .....	5		
6	Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5 .....	6	1,148.	
7	Advance earned income credit (EIC) payments, if any .....	7		
8	Net taxes (subtract line 7 from line 6) .....	8	1,148.	

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 8 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 9 instructions.  
☒ **Yes.** Go to line 10 on page 2.

**BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**

Schedule **H** (Form 1040) 2009

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? (If you paid contributions to Michigan, check 'No.') . . . . .	<b>10</b> X	
<b>11</b> Did you pay all state unemployment contributions for 2009 by April 15, 2010? Fiscal year filers, see instructions . . . . .	<b>11</b> X	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b> X	

**Next:** If you checked the **'Yes'** box on **all** the lines above, complete Section A.  
If you checked the **'No'** box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions . . . . .	TX	
<b>14</b> State reporting number as shown on state unemployment tax return . . . . .	10-898967-0	
<b>15</b> Contributions paid to your state unemployment fund (see instructions) . . . . .	15	20.
<b>16</b> Total cash wages subject to FUTA tax (see instructions) . . . . .	<b>16</b>	7,000.
<b>17 FUTA tax.</b> Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 . . . . .	<b>17</b>	56.

**Section B**

18 Complete all columns below that apply (if you need more space, see instructions):									
(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply column (c) by .054	(g) Multiply column (c) by column (e)	(h) Subtract column (g) from column (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
<b>19 Totals.</b> . . . . .							<b>19</b>		
<b>20</b> Add columns (h) and (i) of line 19 . . . . .							<b>20</b>		
<b>21</b> Total cash wages subject to FUTA tax (see the line 16 instructions) . . . . .							<b>21</b>		
<b>22</b> Multiply line 21 by 6.2% (.062) . . . . .							<b>22</b>		
<b>23</b> Multiply line 21 by 5.4% (.054) . . . . .							<b>23</b>		
<b>24</b> Enter the <b>smaller</b> of line 20 or line 23 . . . . .									
(Michigan employers must use the worksheet in the separate instructions and check here) . . . . .							<input type="checkbox"/>	<b>24</b>	
<b>25 FUTA tax.</b> Subtract line 24 from line 22. Enter the result here and go to line 26 . . . . .							<b>25</b>		

**Part III Total Household Employment Taxes**

<b>26</b> Enter the amount from line 8. If you checked the 'Yes' box on line C of page 1, enter -0- . . . . .	<b>26</b>	1,148.
<b>27</b> Add line 17 (or line 25) and line 26 (see instructions) . . . . .	<b>27</b>	1,204.
<b>28</b> Are you required to file Form 1040?		

☒ **Yes. Stop.** Include the amount from line 27 above on Form 1040, line 59, and check box **b** on that line. **Do not** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions.

**Part IV Address and Signature — Complete this part only if required. See the line 28 instructions.**

Address (number and street) or P.O. box if mail is not delivered to street address

Apt, room, or suite number

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature		Date	
Preparer's signature	Date	Check if self-employed. <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	

**Paid Preparer's Use Only**

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

Department of the Treasury  
Internal Revenue Service (99)► **Attach to your tax return.****2009**Attachment  
Sequence No. **51**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2009 (see instructions).....	<b>1</b>	2,718.
2 Disallowed investment interest expense from 2008 Form 4952, line 7.....	<b>2</b>	
<b>3 Total investment interest expense.</b> Add lines 1 and 2.....	<b>3</b>	2,718.

**Part II Net Investment Income**

<b>4a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	<b>4a</b>	41,540.	
<b>b</b> Qualified dividends included on line 4a.....	<b>4b</b>	11,194.	
<b>c</b> Subtract line 4b from line 4a.....			<b>4c</b> 30,346.
<b>d</b> Net gain from the disposition of property held for investment.....	<b>4d</b>	10,750.	
<b>e</b> Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	<b>4e</b>	8,056.	
<b>f</b> Subtract line 4e from line 4d.....			<b>4f</b> 2,694.
<b>g</b> Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....			<b>4g</b>
<b>h</b> Investment income. Add lines 4c, 4f, and 4g.....			<b>4h</b> 33,040.
<b>5</b> Investment expenses (see instructions).....			<b>5</b> 48,081.
<b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....			<b>6</b> 0.

**Part III Investment Interest Expense Deduction**

<b>7</b> Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-.....	<b>7</b>	2,718.
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.....	<b>8</b>	0.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **4952** (2009)



Form **4952**Department of the Treasury  
Internal Revenue Service (99)**Investment Interest Expense Deduction****ALTERNATIVE MINIMUM TAX**  
▶ **Attach to your tax return.**

OMB No. 1545-0191

**2009**Attachment  
Sequence No. **51**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2009 (see instructions).....	<b>1</b>	2,718.
2 Disallowed investment interest expense from 2008 Form 4952, line 7.....	<b>2</b>	
<b>3 Total investment interest expense.</b> Add lines 1 and 2.....	<b>3</b>	2,718.

**Part II Net Investment Income**

<b>4a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	<b>4a</b>	44,823.	
<b>b</b> Qualified dividends included on line 4a.....	<b>4b</b>	11,194.	
<b>c</b> Subtract line 4b from line 4a.....			<b>4c</b> 33,629.
<b>d</b> Net gain from the disposition of property held for investment.....	<b>4d</b>	10,750.	
<b>e</b> Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	<b>4e</b>	8,056.	
<b>f</b> Subtract line 4e from line 4d.....			<b>4f</b> 2,694.
<b>g</b> Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....			<b>4g</b>
<b>h</b> Investment income. Add lines 4c, 4f, and 4g.....			<b>4h</b> 36,323.
<b>5</b> Investment expenses (see instructions).....			<b>5</b> 6,557.
<b>6 Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-.....			<b>6</b> 29,766.

**Part III Investment Interest Expense Deduction**

<b>7</b> Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-.....	<b>7</b>	0.
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.....	<b>8</b>	2,718.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **4952** (2009)

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2009**Attachment  
Sequence No. **67**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

Business or activity to which this form relates

**PART I - SUMMARY****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses. ....	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions. ....	5	250,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
FROM SCHEDULE K-1			2.
7	Listed property. Enter the amount from line 29. ....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7. ....	8	2.
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. ....	9	2.
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562. ....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs). .	11	250,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. ....	12	2.
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12. .... ▶	13	0.

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions). ....	14	
15	Property subject to section 168(f)(1) election. ....	15	
16	Other depreciation (including ACRS). ....	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009. ....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. .... ▶ <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property. ....						
b 5-year property. ....						
c 7-year property. ....						
d 10-year property. ....						
e 15-year property. ....						
f 20-year property. ....						
g 25-year property. ....			25 yrs		S/L	
h Residential rental property. ....			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property. ....			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

20a Class life. ....					S/L	
b 12-year. ....			12 yrs		S/L	
c 40-year. ....			40 yrs	MM	S/L	

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28. ....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions. ....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs. ....	23	

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

FDIZ0812L 07/07/09

Form **4562** (2009)

**Work Opportunity Credit**► **Attach to your tax return.****2009**Attachment  
Sequence No. **77**

Name(s) shown on return

Identifying number

**THOMAS C. AND LAURA LEPPERT**

<b>1</b> Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
<b>a</b> Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours..... \$ _____ x 25% (.25)	<b>1 a</b>	
<b>b</b> Qualified first-year wages of employees who worked for you at least 400 hours..... \$ _____ x 40% (.40)	<b>1 b</b>	
<b>c</b> Qualified second-year wages of employees certified as long-term family assistance recipients..... \$ _____ x 50% (.50)	<b>1 c</b>	
<b>2</b> Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages.....	<b>2</b>	
<b>3</b> Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.....	<b>3</b>	<b>4.</b>
<b>4</b> Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5.....	<b>4</b>	<b>4.</b>
<b>5</b> Work opportunity credit included on line 4 from passive activities (see instructions).....	<b>5</b>	<b>4.</b>
<b>6</b> Subtract line 5 from line 4.....	<b>6</b>	
<b>7</b> Work opportunity credit allowed for 2009 from a passive activity (see instructions).....	<b>7</b>	
<b>8</b> Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2008 of the New York Liberty Zone business employee credit.....	<b>8</b>	
<b>9</b> Carryback of the work opportunity credit from 2010 (see instructions).....	<b>9</b>	
<b>10</b> Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b.....	<b>10</b>	
<b>11</b> Amount allocated to the patrons of the cooperative or beneficiaries of the estate or trust (see instructions).....	<b>11</b>	
<b>12</b> Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b.	<b>12</b>	

Form **6781**Department of the Treasury  
Internal Revenue Service**Gains and Losses From Section 1256  
Contracts and Straddles**

► Attach to your tax return.

OMB No. 1545-0644

**2009**Attachment  
Sequence No. **82**

Name(s) shown on tax return

THOMAS C. AND LAURA LEPPERT

Identifying number

Check all applicable boxes (see instructions).

**A** ☐  
**B** ☐

Mixed straddle election

Straddle-by-straddle identification election

**C** ☐  
**D** ☐

Mixed straddle account election

Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

1	(a) Identification of account	(b) (Loss)	(c) Gain
	FROM K-1	45.	
2	Add the amounts on line 1 in columns (b) and (c).....	2	45.
3	Net gain or (loss). Combine line 2, columns (b) and (c).....	3	-45.
4	Form 1099-B adjustments. See instructions and attach schedule.....	4	
5	Combine lines 3 and 4.....	5	-45.
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.			
6	If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number.....	6	
7	Combine lines 5 and 6.....	7	-45.
8	<b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions).....	8	-18.
9	<b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions).....	9	-27.

**Part II Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.**Section A – Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions).....							11a
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions).....							11b

**Section B – Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions).....					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions).....					13b

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ1601L 06/18/09

Form **6781** (2009)

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.**2009**Attachment  
Sequence No. **88**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I 2009 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1 a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1 b</b>		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1 c</b>		
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1 d</b>		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2 a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2 a</b>		
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2 b</b>		
<b>c</b> Add lines 2a and 2b . . . . .	<b>2 c</b>		

**All Other Passive Activities**

<b>3 a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3 a</b>	6,144.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3 b</b>	-32,836.	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3 c</b>	-45,169.	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3 d</b>		-71,861.

<b>4</b> Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do not</b> complete Form 8582. Report the losses on the forms and schedules normally used. . . . .	<b>4</b>		-71,861.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>		
<b>6</b> Enter \$150,000. If married filing separately, see the instructions . . . . .	<b>6</b>		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions). . . . .	<b>7</b>		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions. . . . .	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>		0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.			

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>		
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>		6,144.
<b>16</b> <b>Total losses allowed from all passive activities for 2009.</b> Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>		6,144.

**BAA For Paperwork Reduction Act Notice, see the instructions.**Form **8582** (2009)

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c.....▶					

**Worksheet 2 – For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.....▶			

**Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
DLJ VENTURE PARTNERS B, LP	28.	1,248.			1,220.
DLJ PRIVATE EQUITY PARTNERS FU	5,098.	7,207.			2,109.
RPM METROPOLITAN FUND, LP	1,018.	24,381.	45,169.		68,532.
Total. Enter on Form 8582, lines 3a, 3b, and 3c.....▶	6,144.	32,836.	45,169.		

**Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total.....▶			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
DLJ VENTURE PARTNERS B, LP	SCH E LN 28	1,220.	0.016977	1,220.
DLJ PRIVATE EQUITY PARTNERS FUND	SCH E LN 28	2,109.	0.029348	2,109.
RPM METROPOLITAN FUND, LP	SCH E LN 28	68,532.	0.953674	68,532.
Total.....▶		71,861.	1.00	71,861.

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....▶				0.

**Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

SEE STATEMENT 20	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
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**Name of activity**...

Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶			1.00		

**Name of activity**...

Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶			1.00		

Form **8582**

ALTERNATIVE MINIMUM TAX  
**Passive Activity Loss Limitations**

OMB No. 1545-1008

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

**2009**Attachment  
Sequence No. **88**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I 2009 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1 a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1 a</b>		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1 b</b>		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1 c</b>		
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1 d</b>		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2 a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2 a</b>		
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2 b</b>		
<b>c</b> Add lines 2a and 2b . . . . .	<b>2 c</b>		

**All Other Passive Activities**

<b>3 a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3 a</b>	6,144.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3 b</b>	-30,466.	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3 c</b>	-35,010.	
<b>d</b> Combine lines 3a, 3b, and 3c . . . . .	<b>3 d</b>		-59,332.

<b>4</b> Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. <b>Do not</b> complete Form 8582. Report the losses on the forms and schedules normally used. . . . .	<b>4</b>		-59,332.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>		
<b>6</b> Enter \$150,000. If married filing separately, see the instructions . . . . .	<b>6</b>		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions). . . . .	<b>7</b>		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions. . . . .	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9 . . . . .	<b>10</b>		0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>		
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total . . . . .	<b>15</b>		6,144.
<b>16</b> <b>Total losses allowed from all passive activities for 2009.</b> Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return . . . . .	<b>16</b>		6,144.

**BAA For Paperwork Reduction Act Notice, see the instructions.**Form **8582** (2009)



**ALTERNATIVE MINIMUM TAX**

Form **8582** (2009) **THOMAS C. AND LAURA LEPPERT**

Page **2**

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c.....▶					

**Worksheet 2 – For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.....▶			

**Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
DLJ VENTURE PARTNERS B, LP	28.	1,256.			1,228.
DLJ PRIVATE EQUITY PARTNERS FU	5,098.	6,630.			1,532.
RPM METROPOLITAN FUND, LP	1,018.	22,580.	35,010.		56,572.
Total. Enter on Form 8582, lines 3a, 3b, and 3c.....▶	6,144.	30,466.	35,010.		

**Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total.....▶			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
DLJ VENTURE PARTNERS B, LP	SCH E LN 28	1,228.	0.020697	1,228.
DLJ PRIVATE EQUITY PARTNERS FUND	SCH E LN 28	1,532.	0.025821	1,532.
RPM METROPOLITAN FUND, LP	SCH E LN 28	56,572.	0.953482	56,572.
Total.....▶		59,332.	1.00	59,332.

**ALTERNATIVE MINIMUM TAX**

Form **8582** (2009) **THOMAS C. AND LAURA LEPPERT**

Page **3**

**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
<b>Total</b> .....▶				0.

**Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

SEE STATEMENT 21	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
------------------	-----	-----	--------------	-----------------------	---------------------

**Name of activity**...

Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶			1.00		

**Name of activity**...

Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule.....▶					
b Net income from form or schedule.....▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....▶					
<b>Total</b> .....▶			1.00		

**Passive Activity Credit Limitations**

OMB No. 1545-1034

- See separate instructions.  
► Attach to Form 1040 or 1041.

Attachment  
Sequence No. **89**

Name(s) shown on return

THOMAS C. AND LAURA LEPPERT

Identifying number

**Part I** **Passive Activity Credits****Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** in the instructions.**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See Lines 1a through 1c in the instructions.)

1a Credits from Worksheet 1, column (a).....

1 a

b Prior year unallowed credits from Worksheet 1, column (b).....

1 b

c Add lines 1a and 1b.....

1 c

**Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)** (See Lines 2a through 2c in the instructions.)

2a Credits from Worksheet 2, column (a).....

2 a

b Prior year unallowed credits from Worksheet 2, column (b).....

2 b

c Add lines 2a and 2b.....

2 c

**Low-Income Housing Credits for Property Placed in Service After 1989** (See Lines 3a through 3c in the instructions.)

3a Credits from Worksheet 3, column (a).....

3 a

b Prior year unallowed credits from Worksheet 3, column (b).....

3 b

c Add lines 3a and 3b.....

3 c

**All Other Passive Activity Credits** (See Lines 4a through 4c in the instructions.)

4a Credits from Worksheet 4, column (a).....

4 a

6.

b Prior year unallowed credits from Worksheet 4, column (b).....

4 b

28.

c Add lines 4a and 4b.....

4 c

34.

5 Add lines 1c, 2c, 3c, and 4c.....

5

34.

6 Enter the tax attributable to net passive income (see instructions).....

6

0.

7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see the instructions.....

7

34.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.**Part II** **Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7.....

8

9 Enter \$150,000. If married filing separately, see instructions.....

9

10 Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16.....

10

11 Subtract line 10 from line 9.....

11

12 Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions.....

12

13a Enter the amount, if any, from line 10 of Form 8582.....

13 a

b Enter the amount, if any, from line 14 of Form 8582.....

13 b

c Add lines 13a and 13b.....

13 c

14 Subtract line 13c from line 12.....

14

15 Enter the tax attributable to the amount on line 14 (see instructions).....

15

16 Enter the smaller of line 8 or line 15.....

16

0.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**Form **8582-CR** (2009)

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)****Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7 .....	17	
18	Enter the amount from line 16 .....	18	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V .....	19	
20	Enter the <b>smaller</b> of line 2c or line 19 .....	20	
21	Enter \$250,000. If married filing separately, see instructions. (See instructions to find out if you can skip lines 21 through 26.) .....	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30 .....	22	
23	Subtract line 22 from line 21 .....	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions .....	24	
25 a	Enter the amount, if any, from line 10 of Form 8582 .....	25 a	
b	Enter the amount, if any, from line 14 of Form 8582 .....	25 b	
c	Add lines 25a and 25b .....	25 c	
26	Subtract line 25c from line 24 .....	26	
27	Enter the tax attributable to the amount on line 26 (see instructions) .....	27	
28	Enter the amount, if any, from line 18 .....	28	
29	Subtract line 28 from line 27 .....	29	
30	Enter the <b>smaller</b> of line 20 or line 29 .....	30	0.

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989****Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7 .....	31	
32	Enter the amount from line 30 .....	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36 .....	33	
34	Enter the <b>smaller</b> of line 3c or line 33 .....	34	
35	Tax attributable to the remaining special allowance (see instructions) .....	35	
36	Enter the <b>smaller</b> of line 34 or line 35 .....	36	0.

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See the instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> in the instructions .....	37	0.
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**Part VI Election To Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions .....	<input type="checkbox"/>
39	Name of passive activity disposed of .....	
40	Description of the credit property for which the election is being made .....	
41	Amount of unallowed credit that reduced your basis in the property .....	\$

Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**

- **Attach to your tax return.**  
► **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220**

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ► Statement number 1 of 6
- B** Enter the form number of the tax return to which this form is attached or related. . . . . ► 1040
- Enter the year of the tax return identified above . . . . . ► 2009
- Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No
- C** Check the box(es) that apply (see instructions). ☐ Initial year filer ☒ Protective disclosure

**1 a** Name of reportable transaction**SECTION 988 FOREIGN CURRENCY LOSSES****1 b** Initial year participated in transaction2008**1 c** Reportable transaction or tax shelter registration  
number (9 digits or 11 digits)N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a** ☐ Listed **c** ☐ Contractual protection **e** ☐ Brief asset holding period
- b** ☐ Confidential **d** ☒ Loss **f** ☐ Transaction of interest

**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ► N/A

**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ► 1

**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

**a** Type of entity:

- ☒ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

- ☐ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

**b** Name. . . . . ► FORTRESS VALUE RECOVERY FUN**c** Employer identification number (EIN),  
if known. . . . . ► 73-1637217**d** Date Schedule K-1 received from  
entity (enter 'none' if Schedule K-1  
not received). . . . . ► NONE

**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	ID number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, state, and ZIP code

<b>b</b> Name	ID number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, state, and ZIP code

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- |   |   |  |                                      |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions               | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits                     | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss             | <input type="checkbox"/> Nonrecognition of gain       | <input type="checkbox"/> Deferral                        |                                      |
| <input checked="" type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis         | <input type="checkbox"/> Absence of adjustments to basis |                                      |

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

TAXPAYER IS AN INDIRECT PARTNER IN THE PARTNERSHIP LISTED IN LINE 5 ("FUND"). THE FUND TRADES IN VARIOUS STOCK, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR ITS OWN ACCOUNT. AS PART OF SUCH ACTIVITY, THE FUND MAY NEED TO MAINTAIN CASH BALANCES IN NON-U.S. DOLLAR DENOMINATED CURRENCIES. THE REGULAR ACTIVITY AND PURPOSE OF THE FUND IS TO GENERATE A PRE-TAX ECONOMIC RATE OF RETURN. THE AMOUNT OF SUCH NON-U.S. DOLLAR DENOMINATED CURRENCIES INCREASES AND/OR DECREASES THROUGHOUT THE YEAR AT FREQUENT INTERVALS. IT IS, THEREFORE IMPRACTICAL TO MEASURE EACH INCREASE OR DECREASE IN THE FOREIGN CURRENCY ACCOUNTS.

THE ADJUSTED TAX BASIS OF NON-U.S. DOLLAR DENOMINATED CURRENCIES OBTAINED BY THE FUND IS

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**b** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**▶ **Attach to your tax return.**▶ **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220****A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ▶ Statement number 2 of 6**B** Enter the form number of the tax return to which this form is attached or related. . . . . ▶ 1040Enter the year of the tax return identified above . . . . . ▶ 2009Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No**C** Check the box(es) that apply (see instructions). ☐ Initial year filer ☒ Protective disclosure**1 a** Name of reportable transaction**IRC SECTION 988 LOSSES****1 b** Initial year participated in transaction2006**1 c** Reportable transaction or tax shelter registration  
number (9 digits or 11 digits)N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).**a** ☐ Listed**c** ☐ Contractual protection**e** ☐ Brief asset holding period**b** ☐ Confidential**d** ☒ Loss**f** ☐ Transaction of interest**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ▶ N/A**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ▶ 1**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)**a** Type of entity:☒ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign☐ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign**b** Name. . . . . ▶ MARINER LDC**c** Employer identification number (EIN),  
if known. . . . . ▶ 98-0184382**d** Date Schedule K-1 received from  
entity (enter 'none' if Schedule K-1  
not received). . . . . ▶ NONE**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

<b>b</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- |   |   |  |                                      |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions               | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits                     | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss             | <input type="checkbox"/> Nonrecognition of gain       | <input type="checkbox"/> Deferral                        |                                      |
| <input checked="" type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis         | <input type="checkbox"/> Absence of adjustments to basis |                                      |

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

TAXPAYER IS AN INDIRECT PARTNER IN THE PARTNERSHIP LISTED IN LINE 5 ("FUND"). THE FUND TRADES IN VARIOUS STOCK, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR ITS OWN ACCOUNT. AS PART OF SUCH ACTIVITY, THE FUND MAY NEED TO MAINTAIN CASH BALANCES IN NON-U.S. DOLLAR DENOMINATED CURRENCIES. THE REGULAR ACTIVITY AND PURPOSE OF THE FUND IS TO GENERATE A PRE-TAX ECONOMIC RATE OF RETURN. THE AMOUNT OF SUCH NON-U.S. DOLLAR DENOMINATED CURRENCIES INCREASES AND/OR DECREASES THROUGHOUT THE YEAR AT FREQUENT INTERVALS. IT IS, THEREFORE IMPRACTABLE TO MEASURE EACH INCREASE OR DECREASE IN THE FOREIGN CURRENCY ACCOUNTS.

THE ADJUSTED TAX BASIS OF NON-U.S. DOLLAR DENOMINATED CURRENCIES OBTAINED BY THE FUND IS

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Identifying number

Name

Address

Description

**b** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Identifying number

Name

Address

Description



Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**

- **Attach to your tax return.**  
► **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220**

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ► Statement number 3 of 6
- B** Enter the form number of the tax return to which this form is attached or related. . . . . ► 1040
- Enter the year of the tax return identified above . . . . . ► 2009
- Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No
- C** Check the box(es) that apply (see instructions). ☒ Initial year filer ☐ Protective disclosure

**1 a** Name of reportable transaction  
**REPORTABLE LOSSES****1 b** Initial year participated in transaction  
  
2009**1 c** Reportable transaction or tax shelter registration  
number (9 digits or 11 digits)  
  
N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a** ☐ Listed **c** ☐ Contractual protection **e** ☐ Brief asset holding period  
**b** ☐ Confidential **d** ☒ Loss **f** ☐ Transaction of interest

**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ► N/A

**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ► 1

**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

- a** Type of entity: ☒ Partnership ☐ S Corporation ☐ Trust ☐ Foreign
- b** Name. . . . . ► DRAWBRIDGE SPECIAL OPPORTUN
- c** Employer identification number (EIN), if known. . . . . ► 37-1428465
- d** Date Schedule K-1 received from entity (enter 'none' if Schedule K-1 not received). . . . . ► NONE

**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

a Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$
City or town, state, and ZIP code		

b Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$
City or town, state, and ZIP code		

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

<input type="checkbox"/> Deductions	<input type="checkbox"/> Exclusions from gross income	<input type="checkbox"/> Tax credits	<input type="checkbox"/> Other _____
<input type="checkbox"/> Capital loss	<input type="checkbox"/> Nonrecognition of gain	<input type="checkbox"/> Deferral	
<input checked="" type="checkbox"/> Ordinary loss	<input type="checkbox"/> Adjustments to basis	<input type="checkbox"/> Absence of adjustments to basis	

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

TAXPAYER IS AN INDIRECT PARTNER IN THE PARTNERSHIP LISTED IN LINE 5 ("FUND"). THE FUND TRADES IN VARIOUS STOCK, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR ITS OWN ACCOUNT. AS PART OF SUCH ACTIVITY, THE FUND ENGAGES IN TRANSACTIONS THAT RESULT IN IRC SECTION 988 ORDINARY GAINS AND/OR LOSSES. LOSSES REPORTED HEREIN AS WELL AS GAINS HAVE RESULTED FROM THE REGULAR ACTIVITIES OF THE FUND. ANY REPORTABLE LOSSES, RECOGNIZED THIS YEAR, MAY BE THE RESULT OF ACQUISITIONS IN THIS OR PRIOR YEAR(S).

THE ADJUSTED TAX BASIS OF NON-U.S. DOLLAR DENOMINATED CURRENCIES OBTAINED BY THE FUND IS DETERMINED BY WAY OF CASH PAID AND GAINS AND LOSSES ON SUCH CURRENCY TRANSACTIONS ARE CHARACTERIZED AS ORDINARY UNDER IRC SECTION 988.

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

| Identifying number

Name

Address

### Description

<b>b</b> Type of entity:	<input type="checkbox"/> Tax-exempt	<input type="checkbox"/> Foreign	<input type="checkbox"/> Related
--------------------------	-------------------------------------	----------------------------------	----------------------------------

| Identifying number

Name

Address

Description

Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**

- **Attach to your tax return.**  
► **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220**

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ► Statement number 4 of 6
- B** Enter the form number of the tax return to which this form is attached or related. . . . . ► 1040
- Enter the year of the tax return identified above . . . . . ► 2009
- Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No
- C** Check the box(es) that apply (see instructions). ☒ Initial year filer ☐ Protective disclosure

**1 a** Name of reportable transaction**LOSSES FROM TRADING ACTIVITIES****1 b** Initial year participated in transaction2009**1 c** Reportable transaction or tax shelter registration  
number (9 digits or 11 digits)N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a** ☐ Listed **c** ☐ Contractual protection **e** ☐ Brief asset holding period
- b** ☐ Confidential **d** ☒ Loss **f** ☐ Transaction of interest

**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ► N/A

**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ► 1

**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

**a** Type of entity:

- ☒ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

- ☐ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

**b** Name. . . . . ► MARATHON SPECIAL OPPORTUNIT**c** Employer identification number (EIN),  
if known. . . . . ► 13-4201680**d** Date Schedule K-1 received from  
entity (enter 'none' if Schedule K-1  
not received). . . . . ► NONE

**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

<b>b</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- |   |   |  |                                      |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions               | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits                     | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss             | <input type="checkbox"/> Nonrecognition of gain       | <input type="checkbox"/> Deferral                        |                                      |
| <input checked="" type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis         | <input type="checkbox"/> Absence of adjustments to basis |                                      |

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

TAXPAYER IS AN INDIRECT PARTNER IN THE PARTNERSHIP LISTED IN LINE 5 ("FUND"). THE FUND TRADES IN VARIOUS STOCK, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR ITS OWN ACCOUNT. AS PART OF SUCH ACTIVITY, THE FUND MAY NEED TO MAINTAIN CASH BALANCES IN NON-U.S. DOLLAR DENOMINATED CURRENCIES. THE REGULAR ACTIVITY AND PURPOSE OF THE FUND IS TO GENERATE A PRE-TAX ECONOMIC RATE OF RETURN. THE AMOUNT OF SUCH NON-U.S. DOLLAR DENOMINATED CURRENCIES INCREASES AND/OR DECREASES THROUGHOUT THE YEAR AT FREQUENT INTERVALS. ANY REPORTABLE LOSSES, RECOGNIZED THIS YEAR, MAY BE THE RESULT OF ACQUISITIONS IN THIS OR PRIOR YEAR(S).

THE ADJUSTED TAX BASIS OF NON-U.S. DOLLAR DENOMINATED CURRENCIES OBTAINED BY THE FUND IS

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**b** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Address \_\_\_\_\_

Description \_\_\_\_\_

\_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**

- **Attach to your tax return.**  
► **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220**

- A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ► Statement number 5 of 6
- B** Enter the form number of the tax return to which this form is attached or related. . . . . ► 1040
- Enter the year of the tax return identified above . . . . . ► 2009
- Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No
- C** Check the box(es) that apply (see instructions). ☐ Initial year filer ☐ Protective disclosure

**1 a** Name of reportable transaction**LOSSES FROM INVESTING ACTIVITIES****1 b** Initial year participated in transaction2009**1 c** Reportable transaction or tax shelter registration  
number (9 digits or 11 digits)N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).

- a** ☐ Listed **c** ☐ Contractual protection **e** ☐ Brief asset holding period
- b** ☐ Confidential **d** ☒ Loss **f** ☐ Transaction of interest

**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ► N/A

**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ► 1

**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

**a** Type of entity:

- ☒ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

- ☐ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign

**b** Name. . . . . ► MARATHON STRUCTURED FINANCE**c** Employer identification number (EIN),  
if known. . . . . ► 13-4265665**d** Date Schedule K-1 received from  
entity (enter 'none' if Schedule K-1  
not received). . . . . ► NONE

**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	ID number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, state, and ZIP code

<b>b</b> Name	ID number (if known)	Fees paid
		\$

Number, street, and room or suite no.

City or town, state, and ZIP code

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- |   |   |  |                                      |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions               | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits                     | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss             | <input type="checkbox"/> Nonrecognition of gain       | <input type="checkbox"/> Deferral                        |                                      |
| <input checked="" type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis         | <input type="checkbox"/> Absence of adjustments to basis |                                      |

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

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THE ADJUSTED TAX BASIS OF NON-U.S. DOLLAR DENOMINATED CURRENCIES OBTAINED BY THE FUND IS

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Identifying number

Name

Address

Description

**b** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Identifying number

Name

Address

Description

Form **8886**

(Rev December 2007)

Department of the Treasury  
Internal Revenue Service**Reportable Transaction Disclosure Statement**▶ **Attach to your tax return.**▶ **See separate instructions.**

OMB No. 1545-1800

Attachment  
Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**THOMAS C. AND LAURA LEPPERT**

Identifying number

Number, street, and room or suite no.

City or town

State ZIP code

**DALLAS, TX 75220****A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886. . . . . ▶ Statement number 6 of 6**B** Enter the form number of the tax return to which this form is attached or related. . . . . ▶ 1040Enter the year of the tax return identified above . . . . . ▶ 2009Is this Form 8886 being filed with an amended tax return (see instructions)? ☐ Yes ☒ No**C** Check the box(es) that apply (see instructions). ☒ Initial year filer ☒ Protective disclosure**1 a** Name of reportable transaction**LOSSES FROM TRADING ACTIVITIES****1 b** Initial year participated in transaction2009**1 c** Reportable transaction or tax shelter registration number (9 digits or 11 digits)N/A**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).**a** ☐ Listed**c** ☐ Contractual protection**e** ☐ Brief asset holding period**b** ☐ Confidential**d** ☒ Loss**f** ☐ Transaction of interest**3** If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest. . . . . ▶ N/A**4** Enter the number of 'same as or substantially similar' transactions reported on this form. . . . . ▶ 1**5** If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)**a** Type of entity:☒ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign☐ Partnership  
☐ S Corporation  
☐ Trust  
☐ Foreign**b** Name. . . . . ▶ RESERVOIR CAPITAL PARTNERS**c** Employer identification number (EIN), if known. . . . . ▶ 98-0481301**d** Date Schedule K-1 received from entity (enter 'none' if Schedule K-1 not received). . . . . ▶ NONE**6** Enter below, the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

<b>b</b> Name	ID number (if known)	Fees paid
Number, street, and room or suite no.		\$

City or town, state, and ZIP code

**7 Facts**

**a** Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- |   |   |  |                                      |
|---|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions               | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits                     | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss             | <input type="checkbox"/> Nonrecognition of gain       | <input type="checkbox"/> Deferral                        |                                      |
| <input checked="" type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis         | <input type="checkbox"/> Absence of adjustments to basis |                                      |

**b** Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

TAXPAYER IS AN INDIRECT PARTNER IN THE PARTNERSHIP LISTED IN LINE 5 ("FUND"). THE FUND TRADES IN VARIOUS STOCK, SECURITIES AND RELATED FINANCIAL INSTRUMENTS FOR ITS OWN ACCOUNT. AS PART OF SUCH ACTIVITY, THE FUND MAY NEED TO MAINTAIN CASH BALANCES IN NON-U.S. DOLLAR DENOMINATED CURRENCIES. THE REGULAR ACTIVITY AND PURPOSE OF THE FUND IS TO GENERATE A PRE-TAX ECONOMIC RATE OF RETURN. THE AMOUNT OF SUCH NON-U.S. DOLLAR DENOMINATED CURRENCIES INCREASES AND/OR DECREASES THROUGHOUT THE YEAR AT FREQUENT INTERVALS.

**8** Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify their country of incorporation or existence. For each related entity, describe how they are related. (Attach additional sheets, if necessary.)

**a** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name	Identifying number
------	--------------------

Address

Description

**b** Type of entity: ☐ Tax-exempt ☐ Foreign ☐ Related

Name	Identifying number
------	--------------------

Address

Description



2009

## FEDERAL STATEMENTS

PAGE 1

THOMAS C. AND LAURA LEPPERT

STATEMENT 1  
FORM 1040  
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
TC PROFESSIONAL SERVICES, LLC	1,126,312.	383,304.	6,622.	16,332.		
CITY OF DALLAS	48,120.	1,624.		765.		
GRAND TOTAL	<u>1,174,432.</u>	<u>384,928.</u>	<u>6,622.</u>	<u>17,097.</u>	<u>0.</u>	<u>0.</u>

STATEMENT 2  
FORM 1040  
PENSION AND ANNUITIES SCHEDULE

TAXPAYER - PAYER	TOTAL RECEIVED	TAXABLE AMOUNT	FEDERAL W/H	STATE W/H
NATIONWIDE LIFE INSURANCE COMPANY	2,264,923.			
GRAND TOTAL	<u>2,264,923.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>

STATEMENT 3  
FORM 1040, LINE 8B  
TAX-EXEMPT INTEREST

PAYER	IN-STATE MUNICIPAL BONDS	PRIVATE ACTIVITY BONDS	TOTAL
CHARLES SCHWAB 2707-4594.....		3,283.	11,485.
TOTAL	<u>0.</u>	<u>3,283.</u>	<u>11,485.</u>

STATEMENT 4  
FORM 1040, LINE 9B  
QUALIFIED DIVIDENDS

CHARLES SCHWAB 2707-4594.....	\$	4,659.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....		4,748.
DLJ VENTURE PARTNERS B, LP.....		853.
RPM METROPOLITAN FUND, LP.....		934.
TOTAL	\$	<u>11,194.</u>

THOMAS C. AND LAURA LEPPERT

**STATEMENT 5  
FORM 1040, LINE 21  
OTHER INCOME**

DLJ PRIVATE EQUITY FD - CANCEL OF DEBT.....	\$	135.
INVESTMENT INTEREST ADJUSTMENT.....		1,248.
TOTAL	\$	<u>1,383.</u>

**STATEMENT 6  
SCHEDULE A, LINE 10  
HOME MORTGAGE INTEREST REPORTED ON FORM 1098**

FRB LOAN 220636027.....	\$	23,031.
TOTAL	\$	<u>23,031.</u>

**STATEMENT 7  
SCHEDULE A, LINE 16  
CONTRIBUTIONS BY CASH OR CHECK**

CHARITABLE CONTRIBUTIONS FROM K-1.....	\$	14.
CIRCLE TEN COUNCIL, BOY SCOUTS OF AMER.....		500.
DALLAS BAPTIST UNIVERSITY.....		10,000.
FIRST BAPTIST DALLAS.....		1,400.
PASSPORT TO HEALTH.....		5,000.
PRESTONWOOD BAPTIST CHURCH.....		100.
THE DALLAS FOUNDATION.....		100,000.
WEST DALLAS COMMUNITY SCHOOL.....		500.
TOTAL	\$	<u>117,514.</u>

**STATEMENT 8  
SCHEDULE A, LINE 23  
OTHER EXPENSES**

BOOKKEEPING.....	\$	12,000.
INVESTMENT EXP. FROM K-1.....		46,897.
TAX AND INVESTMENT ADVICE.....		8,000.
TOTAL	\$	<u>66,897.</u>

THOMAS C. AND LAURA LEPPERT

**STATEMENT 9**  
**SCHEDULE E, PAGE 2**  
**PART II - INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS**

NAME	TYPE	X IF FOREIGN	EMPLOYER I.D. NO.	ANY INVT. NOT AT RISK	PTP	PASSIVE LOSS FROM FORM 8582	PASSIVE INC. FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1	SECTION 179 DEDUCTION	NONPASSIVE INCOME FROM K-1
DLJ VENTURE PARTNERS B, LP	P		22-3686832			\$ 28.				
OTHER INCOME	P		22-3686832				\$ 28.			
DLJ PRIVATE EQUITY PARTNERS FUND II, LP	P		52-2193171			1,837.				
SUBPART F INCOME	P		52-2193171				5,098.			
OTHER PORTFOLIO INCOME	P		52-2193171							\$ 139.
IRC 988 INCOME (LOSS)	P		52-2193171							5.
TGI INVESTMENT LLC	P		20-1410561							
PACIFIC CORP GROUP PRIVATE EQUITY FUND	P		33-0780626							
FIRST NET INVESTMENTS, LLC	P		42-1661551							
RPM METROPOLITAN FUND, LP	P		75-2867084			862.				
INTEREST EXPENSE	P		75-2867084					\$ 1,248.		
	P		75-2867084			156.				
SEC 988 INCOME (LOSS)	P		75-2867084					1,483.		
OTHER PORTFOLIO INCOME	P		75-2867084							1,213.
TRADE OR BUSINESS EXPENSES	P		75-2867084					105.		
OTHER ORDINARY INCOME (LOSS)	P		75-2867084					6,992.		
TOTAL						\$ 2,883.	\$ 5,126.	\$ 9,828.	\$ 0.	\$ 1,357.

THOMAS C. AND LAURA LEPPERT

**STATEMENT 10**  
**FORM 1116, LINE 1A - PASSIVE INCOME**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DLJ VENTURE PARTNERS B, LP.....	14,643.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	8,449.
RPM METROPOLITAN FUND, LP.....	14,917.
TOTAL \$	<u>38,009.</u>

**STATEMENT 11**  
**FORM 1116, LINE 2- PASSIVE INCOME**  
**EXPENSES DIRECTLY ALLOCABLE TO INCOME**

DLJ VENTURE PARTNERS B, LP.....	
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....	
RPM METROPOLITAN FUND, LP.....	
DLJ VENTURE PARTNERS B, LP.....	\$ 8,766.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	622.
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....	
RPM METROPOLITAN FUND, LP.....	1,199.
TOTAL \$	<u>10,587.</u>

**STATEMENT 12**  
**FORM 1116, LINE 1A - GENERAL CATEGORY INCOME**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DLJ VENTURE PARTNERS B, LP.....	212.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	528.
RPM METROPOLITAN FUND, LP.....	3,036.
TOTAL \$	<u>3,776.</u>

**STATEMENT 13**  
**FORM 1116, LINE 2- GENERAL CATEGORY INCOME**  
**EXPENSES DIRECTLY ALLOCABLE TO INCOME**

DLJ VENTURE PARTNERS B, LP.....	
RPM METROPOLITAN FUND, LP.....	
DLJ VENTURE PARTNERS B, LP.....	\$ 156.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	600.
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....	
RPM METROPOLITAN FUND, LP.....	1,507.
TOTAL \$	<u>2,263.</u>

THOMAS C. AND LAURA LEPPERT

**STATEMENT 14**  
**FORM 1116, LINE 10**  
**FOREIGN TAX CREDIT CARRYOVERS**

**GENERAL CATEGORY INCOME**

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2008 FOREIGN TAX CREDIT	203.	0.	67.	136.
2007 FOREIGN TAX CREDIT	100.	0.	0.	100.
2006 FOREIGN TAX CREDIT	0.	0.	0.	0.
2005 FOREIGN TAX CREDIT	0.	0.	0.	0.
2004 FOREIGN TAX CREDIT	0.	0.	0.	0.
2003 FOREIGN TAX CREDIT	0.	0.	0.	0.
2002 FOREIGN TAX CREDIT	0.	0.	0.	0.
2001 FOREIGN TAX CREDIT	0.	0.	0.	0.
2000 FOREIGN TAX CREDIT	0.	0.	0.	0.
1999 FOREIGN TAX CREDIT	0.	0.	0.	0.

TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10 \$ 236.

**STATEMENT 15**  
**FORM 1116, LINE 1A - PASSIVE INCOME (AMT)**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DLJ VENTURE PARTNERS B, LP.....	14,643.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	8,449.
RPM METROPOLITAN FUND, LP.....	14,917.
TOTAL	<u>\$ 38,009.</u>

**STATEMENT 16**  
**FORM 1116, LINE 2- PASSIVE INCOME (AMT)**  
**EXPENSES DIRECTLY ALLOCABLE TO INCOME**

DLJ VENTURE PARTNERS B, LP.....	
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....	
RPM METROPOLITAN FUND, LP.....	
DLJ VENTURE PARTNERS B, LP.....	\$ 8,766.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	622.
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....	
RPM METROPOLITAN FUND, LP.....	1,199.
TOTAL	<u>\$ 10,587.</u>

**STATEMENT 17**  
**FORM 1116, LINE 1A - GENERAL CATEGORY INCOME (AMT)**  
**GROSS INCOME FROM SOURCES OUTSIDE U.S.**

DLJ VENTURE PARTNERS B, LP.....	212.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....	528.
RPM METROPOLITAN FUND, LP.....	3,036.
TOTAL	<u>\$ 3,776.</u>

THOMAS C. AND LAURA LEPPERT

**STATEMENT 18**  
**FORM 1116, LINE 2- GENERAL CATEGORY INCOME (AMT)**  
**EXPENSES DIRECTLY ALLOCABLE TO INCOME**

DLJ VENTURE PARTNERS B, LP.....		
RPM METROPOLITAN FUND, LP.....		
DLJ VENTURE PARTNERS B, LP.....	\$	156.
DLJ PRIVATE EQUITY PARTNERS FUND II, LP.....		600.
PACIFIC CORP GROUP PRIVATE EQUITY FUND.....		
RPM METROPOLITAN FUND, LP.....		1,507.
TOTAL	\$	<u>2,263.</u>

**STATEMENT 19**  
**FORM 1116, LINE 10**  
**FOREIGN TAX CREDIT CARRYOVERS**

**GENERAL CATEGORY INCOME - AMT**

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2008 FOREIGN TAX CREDIT	203.	0.	171.	32.
2007 FOREIGN TAX CREDIT	100.	0.	0.	100.
2006 FOREIGN TAX CREDIT	0.	0.	0.	0.
2005 FOREIGN TAX CREDIT	0.	0.	0.	0.
2004 FOREIGN TAX CREDIT	0.	0.	0.	0.
2003 FOREIGN TAX CREDIT	0.	0.	0.	0.
2002 FOREIGN TAX CREDIT	0.	0.	0.	0.
2001 FOREIGN TAX CREDIT	0.	0.	0.	0.
2000 FOREIGN TAX CREDIT	0.	0.	0.	0.
1999 FOREIGN TAX CREDIT	0.	0.	0.	0.
TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10				<u>\$ 132.</u>

**STATEMENT 20**  
**8582**

**WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES**

NAME OF ACTIVITY: DLJ VENTURE PARTNERS B, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	1,238.		1,238.	0.991987	1,210.	28.
FORM 4797	10.		10.	0.008013	10.	
SH E LN 28	28.		28.			
	<u>1,248.</u>	<u>28.</u>	<u>1,248.</u>	<u>1.000000</u>	<u>1,220.</u>	<u>28.</u>

THOMAS C. AND LAURA LEPPERT

## STATEMENT 20

8582

## WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES

NAME OF ACTIVITY: DLJ PRIVATE EQUITY PARTNERS FUND II, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	2,597.		2,597.	0.360344	760.	1,837.
FORM 4797	4,610.		4,610.	0.639656	1,349.	3,261.
SH E LN 28		5,098.				
	<u>7,207.</u>	<u>5,098.</u>	<u>7,207.</u>	<u>1.000000</u>	<u>2,109.</u>	<u>5,098.</u>

## STATEMENT 20

8582

## WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES

NAME OF ACTIVITY: RPM METROPOLITAN FUND, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	58,883.		58,883.	0.846628	58,021.	862.
FORM 4797		1,018.				
SH E LN 28	10,667.		10,667.	0.153372	10,511.	156.
	<u>69,550.</u>	<u>1,018.</u>	<u>69,550.</u>	<u>1.000000</u>	<u>68,532.</u>	<u>1,018.</u>

## STATEMENT 21

8582

## WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES

NAME OF ACTIVITY: DLJ VENTURE PARTNERS B, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	1,246.		1,246.	0.992038	1,218.	28.
FORM 4797	10.		10.	0.007962	10.	
SH E LN 28		28.				
	<u>1,256.</u>	<u>28.</u>	<u>1,256.</u>	<u>1.000000</u>	<u>1,228.</u>	<u>28.</u>

THOMAS C. AND LAURA LEPPERT

## STATEMENT 21

8582

## WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES

NAME OF ACTIVITY: DLJ PRIVATE EQUITY PARTNERS FUND II, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	2,020.		2,020.	0.304676	467.	1,553.
FORM 4797	4,610.		4,610.	0.695324	1,065.	3,545.
SH E LN 28		5,098.				
	<u>6,630.</u>	<u>5,098.</u>	<u>6,630.</u>	<u>1.000000</u>	<u>1,532.</u>	<u>5,098.</u>

## STATEMENT 21

8582

## WORKSHEET 7 - ACTIVITIES WITH LOSSES ON 2 OR MORE FORMS/SCHEDULES

NAME OF ACTIVITY: RPM METROPOLITAN FUND, LP

FORM/SCH	NET LOSS	NET INCOME	NET LOSS - NET INCOME	RATIO	UNALLOWED LOSS	ALLOWED LOSS
SH E LN 28	48,069.		48,069.	0.834676	47,219.	850.
FORM 4797		1,018.				
SH E LN 28	9,521.		9,521.	0.165324	9,353.	168.
	<u>57,590.</u>	<u>1,018.</u>	<u>57,590.</u>	<u>1.000000</u>	<u>56,572.</u>	<u>1,018.</u>